Gazette No. 11 dated 13th March 1956.

PART I

NOTIFICATIONS.

I

L6-6084/54/DD (1). *27th February 1956.*

S. R. O. 16.—It is hereby notified that in pursuance of Rule 8 (1) of the Travancore-Cochin Boiler Attendants' Rules 1954, a Board of Examiners has been constituted for the State of Travancore-Cochin consisting of :—

1. The Chief Inspector
2. Sri A. Mathew—An Inspector nominated by the Chief Inspector.
3. The following two members appointed by Government namely :—
   1. Sri K. A. Sitaraman, B. Sc., (Eng.), Chief Mechanical and Electrical Engineer, The Tata Oil Mills Co. Ltd., Ernakulam.
   2. Sri P. N. Menon, B. Sc., (Eng.), Superintendent, Mechanical Maintenance Division, Messrs. Fertilisers and Chemicals, Travancore Ltd., Alwaye.

II

L6-6084/54/DD (2). *27th February 1956.*

S. R. O. 17.—In pursuance of Rule 62 of the Travancore-Cochin Boiler Rules 1954, Government are pleased to appoint Sri M. K. Devassy, I. A. S., Secretary to Government as the President of the Appellate Authority for a period of 3 years.

III

L6-6084/54/DD (3). *27th February 1956.*

S. R. O. 18.—In pursuance of Rule 63 of the Travancore-Cochin Boiler Rules 1954, Government are pleased to constitute a panel of assessors for the purpose of assisting in the hearing of appeals, consisting of the following members:—

1. Mr. A. Billington, M. I. Plant E, Engineer, Punalur Paper Mills Ltd., Punalur.
2. Sri K. A. Sitaraman, B. Sc., (Eng.), Chief Mechanical and Electrical Engineer, The Tata Oil Mills Co., Ltd., Ernakulam.
3. Mr. L. Doraiswamy, B., E., A. M. I. E., Chief Engineer, Travancore Rayons Ltd., Rayonpuram P. O.
4. Sri P. N. Menon, B. Sc., (Eng.), Superintendent, Mechanical Maintenance Division, Messrs. Fertilisers and Chemicals, Travancore Ltd., Alwaye.
5. Sri K. R. Menon, B. Sc., (Eng.), Superintendent, Government Engineering Workshop, Chackai, Trivandrum.

IV

L6-6084/54/DD (4). *27th February 1956.*

S. R. O. 19.—In pursuance of Rule 44 (2) of the Travancore-Cochin Economiser Rules, 1954, Government are pleased to appoint Sri M. K. Devassy, I. A. S., Secretary to Government as the President of the Appellate Authority.

V

L6-6084/54/DD (5). *27th February 1956.*

S. R. O. 20—In pursuance of Rule 45 of the Travancore-Cochin Economiser Rules 1954, Government are pleased to constitute a panel of Assessors consisting of :—

1. Mr. A. Billington, Mr. I. Plant E. Engineer, Punalur Paper Mills Ltd., Punalur.
2. Sri K. A. Sitaraman, B. sc., (Eng.), Chief Mechanical and Electrical Engineer, The Tata Oil Mills Co., Ltd., Ernakulam.
3. Mr. L. Doraiswamy, B. E., A. M. I. E., Chief Engineer, Travancore Rayons Ltd., Rayonpuram P. O.
4. Sri P. N. Menon, B. sc., (Eng.) Superintendent, Mechanical Maintenance Division, Messrs Fertilisers and Chemicals, Travancore Ltd., Alwaye.
5. Sri K. R. Menon, B. sc., (Eng.), Superintendent, Government Engineering Workshops Chackai, Trivandrum.

By order of His Highness
the Raj Pramukh,

V. V. JOSEPH,
Secretary to Government.

Government Secretariat,
Development Department,
Labour Section,
Trivandrum.

NOTIFICATION.

L. Dis. 8152/52/DD. *14th February 1956.*

The award of the Industrial Tribunal, Trivandrum in respect of the dispute between the Proprietors of (1) Sreekrishna Bhavan Hotel and Tea Shop, Quilon, (2) Hotel Paradize, Quilon, (3) Asan Tea Shop, Quilon, (4) Anna Purnalayam Hotel and Tea Shop, Quilon, (5) Quilon Hotel and Tea Shop, Janardana Vilasom, (6) H. & C. Tile Factory Canteen, Quilon, (7) H. & C. Engineering & Saw Mills Canteen, Quilon, (8) The Proprietor, Taj Mahal Hotel and Tea Shop, Quilon, (9) Hotel Jamalia, Quilon and their workmen represented by the Quilon Hotel and Tea Shop Workers' Union, Quilon received by Government on 28-1-1956 is hereby published under Section 17 of the Industrial Disputes Act 1947 (Central Act XIV of 1947).

Government Secretariat,
Development Department,
Labour Section,
Trivandrum.

By order of His Highness
the Raj Pramukh,
V. V. Joseph,
Secretary to Government.

Before

Sri K. N. Kunjukrishna Pillai, B. A., B. L.,
Industrial Tribunal, Quilon.

INDUSTRIAL DISPUTE NO. 20 OF 1952

Between

1.	The Proprietor,	Sreekrishna Bhavan Hotel & Tea Shop, Quilon,
2.	Do.	Hotel Paradize, Quilon,
3.	Do.	Asan Tea Shop, Quilon,
4.	Do.	Anna Purnalayam Hotel & Tea Shop, Quilon,
5.	Do.	Quilon Hotel and Tea Shop, Janardana Vilasom,
6.	Do.	H. & C. Tile Factory Canteen, Quilon,
7.	Do.	H. & C. Engineering and Saw Mills Canteen, Quilon,
8.	Do.	Taj Mahal Hotel and Tea Shop, Quilon,
9.	Do.	Hotel Jamalia, Quilon,

And

The Workers employed in the above concerns
represented by

The Quilon Hotel and Tea Shop Workers, Union,
Quilon.

Representation :

1. Sri T. K. Divakaran, President of the Union—*On behalf of the Workers.*

AWARD

The dispute between nine proprietors of hotels mentioned above and the workmen employed by them was referred by Government in their order L. 2-8152/52/DD. dated 8-11-1952 and was registered as Industrial Dispute I. D. No 20 of 1952. The Quilon Hotel and Tea Shop Workers' Union on behalf of the workmen filed written statement on 27-11-1952 and the Quilon Tea Shop Backery and Soda Factory Owners' Association on behalf of the proprietor filed reply on 25-2-1953. The Union has examined two witnesses and the Association has examined one witness and filed Exhts. I and II. The issues referred for adjudication are :

1. "Whether the wage rates allowed to the cooks, tea-boys, suppliers, watermen, rice-grinders, cleaners and other categories of workmen employed in the hotels and tea shops require any revision. If so, what it should be ?
2. Whether payments made to the workers for statutory holidays as per provisions under the Shops and Establishments Act should include the cash value of food supplied to them in addition to their cash wages and if so, what should be fixed as the cash value of such food ?
3. Are the workers entitled to any bonus for the year 1951, and if so, what should be quantum of such bonus?
4. Whether the workers are entitled to get dress free of cost or its money equivalent ? In the latter case what should that amount be ?
5. Are the workers to be provided with free quarters by the employers ?
6. Whether medical certificates issued by A class Ayurvedic Medical Practitioners are sufficient for grant of sick leave as provided under the Shops and Establishments Act ?
7. Whether the employees are entitled to any gratuity and if so, what it should be ?

The Union submitted a memorandum of demands on 21-2-1127 and there was protracted negotiation and discussion till at last the Union resorted to direct action from 8-8-1952. The attempts at settlement on 16-8-1952 also failed and at last the dispute was referred for adjudication.

It is seen from the proceedings of the case that eventhough the Association took some interest in the beginning of the proceedings the Proprietors were unhelpful for an expeditious disposal of the dispute.

Quilon is one of the most important industrial centres in the State and the Union demands that the service conditions of the workmen engaged in this industry should be at a parity with other industrial workers. It has to be stated that the proprietors

have not invested much capital in the business generally and the proprietors are mostly middle class men. Having in mind the wage-structure that exists in other industries in the locality and the condition of this industry in the State I do not propose to go into a detailed enquiry of the issues.

I. Sri Divakaran would rightly bring to my notice that this is going to be first award in the industry fixing a wage structure for workmen in the industry. The management has thoroughly failed to establish their case that the present rate varying from Rs. 6 to Rs. 30 is adequate. Having the rates of wages of workmen in other industries at Quilon and the nature of the industry I fix the following rate with increment. Increments are necessary to give impetus to the workmen as well as to proprietors because it seems to me that unemployed men come and stay in hotel for the time till they get some other employment and hotels should not be places of rest for birds of passage and workmen should stick to it.

The cooks should be given a scale of pay of Rs. 25—1½—40 (Rs. 1½ as increment per year). The tea-boys and suppliers, watermen, rice-grinders are doing hard work. They should be paid the wage of Rs. 15—1—30 (Re. 1 as increment per year) and cleaners should be paid the wage of Rs. 10—1—20 (Re. 1 as increment per year). The rates are exclusive of meals.

Regarding the second issue it is admitted by EW1 that the similar owners at Alleppey were paying Rs. 1—8—0 per day in lieu of meals to each worker, but it was stopped due to the fact that it was found unworkable. EW1 says that the cost of meals worked come ordinarily to annas 12 per day. I accept this. In allowing statutory holidays wages should be paid taking into calculation the cash value of meals and hence the workers can claim wages actually paid and the cash value of meals at the rate of 12 annas per day. If any worker demands the value of meals in cash payment the Proprietor is not liable to pay it and I am definite that the cash value need be taken into consideration only for payment of wages in lieu of leave.

Issue III. It is admitted that bonus was paid at the rate of ten per cent of the wages of the workmen in the previous year. I have asked the proprietors to produce balance sheets but all of them except No. 1 failed to file it. The Proprietors pay bonus for the year at the rate of ten per cent of the earnings exclusive of food value.

Issue IV. Regarding this issue I do not think the industry at present can afford to undergo the liability. But payments now existing should not be discontinued and hence decide the issue against the Union.

Issue V. Such of those Proprietors who can afford to provide quarters should do so and it must be the endeavour of the Proprietors to afford free quarters to his employees as far as possible.

Issue VI. I am definite that the certificate of a Registered Medical Practitioner is sufficient.

Issue VII. Eventhough the Association should seriously think over the question of gratuity, I find the issue at present against the Union.

Sri Divakaran would press for his cost. I am definitely of the view that Proprietors were responsible for the delay and they have been unhelpful to me in deciding the dispute as expeditiously as possible. Except Proprietors of Sreekrishna Bhavan Hotel others did not produce documents necessary for the decision of the case even after repeated orders. Their attitude towards authorities in the attempts to establish industrial peace is highly regretful. Hence I have no hesitation in holding that all Proprietors except No. 1 are liable to pay at the rate of Hundred Rupees to the Union. This amount should be paid within two weeks. The bonus be paid within 4 weeks.

I pass the award in terms specified above and comes into effect from the date of publication according to Section 17 of the I. D. Act.

Trivandrum,
16-1-1956.

K. N. KUNJUKRISHNA PILLAI,
Industrial Tribunal.

APPENDIX.

WW1 Sri V. K. Achuthan Pillai } *for the workers.*
WW2 Sri M. P. Parameswaran Pillai }
EW1 Sri L. N. Potti *for the employers.*

Exhibits marked for the employers.

I. Statement showing the sales-tax paid in the year 1951-52 of Sreekrishna Bhavan.

II. Profit and Loss account of Sreekrishna Bhavan.

PART I

NOTIFICATION

No. L. Dis. 5726/56/DD. *7th March 1956.*

The following decision of the Labour Appellate Tribunal of India in Appeal No. Madr. 166 of 1955 is hereby published for the information of all concerned.

Government Secretariat,
Development Department;
Labour Section,
Trivandrum.

By order of His Highness
the Raj Pramukh,
V. V. JOSEPH,
Secretary to Government.

In the Honourable Labour Appellate Tribunal of India, MADRAS.

APPEAL No. MADR. 166 OF 1955.

Varkey, K. George, Pottankulam, Vettikkanam, Kootickal, Mundakayam, on behalf of the Management, Vadakkemala Estate, Mundakayam, Travancore-Cochin State— *Appellant.*

Versus

N. A. Eapen, represented by Sri K. Bhanu, Regional Organiser, Estate Staff Union of South India, Kottayam, Travancore-Cochin State—*Respondent.*

IN THE MATTER OF AN APPEAL AGAINST THE AWARD of the Industrial Tribunal, Trivandrum, in Industrial Dispute No. 70 of 1954 passed on 13th October, 1955 and published in the Travancore-Cochin State Gazette, Part I dated 8th November, 1955.

MADRAS, DATED THE 20TH DAY OF FEBRUARY, 1956.

Present:

SRI P. D. VYAS—President.
SRI MAHMOOD SHERIFF—Member.

APPEARANCES:

SRI A. A. JOSEPH, Advocate for the Appellant.

SRI K. BHANU, Regional Organiser of the Estate Staff's Union of South India, Kottayam, for the Respondent.

State—Travancore-Cochin.

Industry—Plantations.

DECISION.

An Industrial dispute between the management of Vadakkemala Estate, Mundakayam (Proprietor Sri K. V. George, Pottankulam) and their workmen represented by the Regional Organiser, Estate Staff's Union of South India, Kottayam, was referred

to the Industrial Tribunal for adjudication by the Government Order, Development Department, Labour Section, No. L4-23092/54/DD. dated 29th November 1954, in exercise of the powers conferred by Section 10 (1) (c) of the Industrial Disputes Act 1947. The dispute related to the following matters:-

(1) Whether the non-employment of Conductor Sri N. A. Eapen is justifiable ?

(2) To what relief is he entitled—

(a) if the non-employment is justifiable ?

(b) if the non-employment is not justifiable ?

This was registered as Industrial Dispute No. 70 of 1954 and the Industrial Tribunal, Trivandrum (Sri K. N. Kunjukrishna Pillai) by his award dated 13th October 1955 held that Sri N. A. Eapen should be reinstated in his original place on the same salary and allowance as he has getting on 29-10-1953 and that he should further be paid salary from 14-12-1953 till the date of reinstatement. Being aggrieved by this award the management have filed the present appeal.

2. It is an undisputed fact that Sri N. A. Eapen had applied for a month's privilege leave on 29th October 1953 and the same was sanctioned by the management. The difference between the parties lies as to from what date this one month's leave was availed of by the concerned worker. On his behalf it has been alleged that he actually availed of the same from 14-11-1953 and returned on 12-12-1953 to join duty. According to the management he availed the leave from 30-10-1953 and instead of returning after the expiry of one month's leave on 30-11-1953 he actually turned up for duty only on 12-12-53 and thus absented himself without leave for about two weeks. It is also the management's case that due to heavy pressure of work, another person had been appointed in the place of Sri N. A. Eapen, and it was not that Sri Eapen was discharged by the management, but he left the job of his own accord by absenting himself without leave. The Industrial Tribunal has disbelieved the story of the management, and accepting the version of the concerned worker has awarded him the necessary relief of reinstatement with back wages. Not only that the management's version on the face of it looks unnatural and improbable in so far it is alleged that Sri Eapen left the job of his own accord by absenting himself without leave, but there is no evidence to support the same. This is not a case of absenting without leave and voluntarily abandoning the service; but in fact, the worker concerned actually did return for duty on 12-12-53. The only question that would arise is whether when he returned he had overstayed the leave by two weeks as alleged on behalf of the management, or whether he returned in time after enjoying one month's leave sanctioned by he management. The Industrial Tribunal has considered the evidence on record and come to the conclusion that Sri Eapen proceeded on leave from 14-11-1953 and if it were so, he did return for duty in time on

12-12-1953 and there arises no question of overstaying the leave. The management have failed to adduce any contrary evidence to establish that Sri Eapen availed of the leave from 30-10-53. Sri Joseph appearing on behalf of the management tried to suggest as if the award has been given by the Industrial Tribunal *exparte* in the absence of the management. But that is not correct. It appears from the record of the proceedings before the Industrial Tribunal that once the management were marked as *exparte*, but this *exparte* order was later set aside at their instance, and ultimately the award seems to have been given after hearing both the sides. It may be that on some of the dates fixed for hearing the management may not have cared to remain present, but that does not mean that the award has been given *ex parte* or that the management had no opportunity of being heard or adducing proper evidence.

3. In the circumstances stated above, the present appeal cannot lie unless it involves a substantial question of law. Sri Joseph appearing on behalf of the management, just to set up some questions of law, advanced fresh contentions which were never raised before the Industrial Tribunal, but find place for the first time or in the memorandum of appeal amongst the grounds there mentioned. It was contended that Sri Eapen is not a workman within the meaning of that term as defined in the Industrial Disputes Act; but this fact was never in dispute between the parties; and if the contention had been raised before the Industrial Tribunal at the proper time, it could have been met on behalf of the concerned worker by adducing the necessary evidence. Whether a particular person is a workman within the meaning of the Act is not a pure question of law, and it cannot be raised at this stage so as to take the other side by surprise. Sri Joseph for the management next contended that this is a dispute concerning an individual worker and hence the Government reference in respect of the same is bad and the Industrial Tribunal had no jurisdiction to entertain the same. In this connection he cited the case of the *Kandan Textiles, Limited* which has been decided by the Madras High Court and reported in 1949 L. L. J. 875. There are variousother decided cases in this connection and we need not refer to the same here, in as much as it had never before been the contention of the management that this was purely an individual dispute. No such contention was raised before the Industrial Tribunal and it has been advanced only in the memorandum of appeal now filed before us. As a matter of fact, the Government reference as well as the papers filed before the Industrial Tribunal indicate that it was a dispute, between the management on the one side and the workmen represented by the Union on the other, concerning the non-employment of Sri N. A. Eapen; and if a substantial section of the workers have made his cause their cause, it does amount to an Industrial dispute within the meaning of the Act.

4. Lastly Sri Joseph on behalf of the management argued that the evidence before the Industrial Tribunal is not sufficient to

warrant the conclusion in favour of the concerned workman and that the receipt for tools on which the Industrial Tribunal placed reliance has been got up. He pointed out that Sri Eapen, being a clerk, could not have been in charge of such tools; that the person who issued the receipt has not been examined on his behalf, and that if the receipt goes out of the picture, there remains no evidence to support the finding of the Industrial Tribunal. It is true that Sri Eapen was appointed as a writer of the Estate belonging to the management; but in the statement of claims filed by the Union on his behalf, it has further been shown that since Sri Eapen was a Conductor all the tools and implements for Estate use were under his custody and when he proceeded on leave on 14-11-1953 he handed over these tools and implements for which there is a receipt of the same date signed by one Ellikal Thomas. The Industrial Tribunal in view of the evidence before him has believed the genuineness of this receipt and neither Ellikal Thomas, who is in the service of the management nor any one else on behalf of the management has come forward to deny the fact of this receipt. It goes without saying that the management in the present case have acted in high-handed manner in refusing employment to the concerned worker when he reported for duty; and even if it were a case of over-staying the leave, it does not automatically bring about the termination of the service, but the concerned worker has to be given sufficient opportunity of explanation. In the present case without making any enquiry or giving any such opportunity the worker was denied employment, and hence in no case the management are entitled to succeed.

5. In the result, the award of the Industrial Tribunal is confirmed and the appeal is dismissed with costs assessed at Rs. 25.

(Sd.)
P. D. Vyas,
President.
20-2-1956.

(Sd.)
Mahmood Sheriff,
Member.

Gazette No. 11 dated 13th March 1956.
PART I

NOTIFICATION.

L2-4265/56/DD.

7th March 1956.

The following decision of the Labour Appellate Tribunal of India in Appeal No. Madr. 172/55 is hereby published for the information of all concerned.

Government Secretariat,
Development Department,
Labour Section.

By order of His Highness
the Raj Pramukh,
V. V. Joseph,
Secretary to Government.

In the Honourable Labour Appellate Tribunal of India, Madras.

APPEAL NO. MADR. 172/55.

Sri K. Balakrishna Pillai, Card No. 5 Saw Bench Worker Quilon Rice Mill & Saw Mill, Quilon, T. C. State .. *Appellant.*

Versus.

1. The Management of the Quilon Rice Mill and Saw Mill, Quilon, T. C. State.

2. The workers in the Quilon Rice Mill and Saw Mill, Quilon other than the appellant .. *Respondents*

In the matter of an appeal against the award of the Industrial Tribunal, Trivandrum in Industrial Dispute No. 156 of 1955 passed on 13-10-1955 and published in the Travancore-Cochin State Gazette Part I dated 22nd November, 1955.

Madras dated the 9th February, 1956.

Present.

Mr. P. D. Vyas, President.

Mr. Mahmood Sheriff, Member.

Appearances.

For the Appellant—Shri N. Sreekantan Nair, Member of the Executive of the Saw Mill Workers' Union and Member of the Presidium, U. T. U. C. (All India).

For the Respondents—Shri V. Sethuraman and Shri S. Padmanabhan, Advocates.

State—T. C. State

Industry—Saw Mill.

DECISION.

This appeal arises out of an award given by the Industrial Tribunal, Trivandrum (Shri K. N. Kunjukrishna Pillai) in a complaint filed under Section 33A of the Industrial Disputes Act by the present appellant, Shri K. Balakrishna Pillai and registered as Industrial Dispute No.156 of 1955. It appears that Shri K. Balakrishna Pillai, was an employee of the Quilon Rice Mill and Saw Mills, Quilon, in the capacity of a Saw Bench worker. His case is that while engaged in work he met with an accident on 17th March, 1955 and lost his two fingers. He had, therefore, to remain under medical treatment in the Quilon District Hospital till 13th July, 1955 and then he rejoined duty in the factory on the 14th July 1955. He was provided with miscellaneous work which he continued to perform till 23rd July 1955. 24th July was a Sunday and when he reported for work on 25th July, he was refused employment in contravention of the provisions of Section 33 of the Industrial Disputes Act. It is also his case that the management has so acted by way of victimisation and unfair labour practice because of his trade union activities.

2. The Management's case, as set out in their counter-written statement on the other hand is that the then Manager of the saw Mill allowed the said worker to enter the factory on the 17th July 1955 and paid him wages till 23rd July, 1955 without the knowledge and consent of the Proprietor. But when this fact came to the notice of the Proprietor, he immediately called for the explanation of the Manager and as his explanation was not acceptable, the Manager's service were terminated and the Proprietor informed the concerned worker that he could continue to work in the Mill only if a medical certificate of fitness was produced which he has not done so far. The Management have raised certain other contentions in their written statement but the same need not be mentioned here, as not having been argued or pressed before the Industrial Tribunal below nor having been so done before us.

3. The Industrial Tribunal by his award under appeal seems to have accepted the story of the Management and has held that "there was neither refusal nor discharge of the complainant but it was a case of disability to do the work and the allegation of victimisation was strongly refuted". To support this conclusion of the Industrial Tribunal, there is no evidence on record and he has merely taken for granted the averments made by the Management in their counter-written statement. More pleading or alleging a fact is not enough but it has further to be proved by cogent and reliable evidence. In the present case not only the Industrial Tribunal has accepted the Management's version without any evidence in corroboration thereof but he has completely failed to give proper legal effect to the evidence on record of the complainant worker who was examined as WW-I before him. The appeal, therefore, involves a substantial question of law and we have to decide as to whether there has

been contravention of the provisions of Section 33 of the Industrial Disputes Act and if so, whether the act of the Management is justified.

4. The fact that the complainant was a worker of long standing and that while on work on 17th March, 1955 he met with an accident and lost his two fingers is not in dispute. It is also not denied that he was under medical treatment in the Quilon District Hospital till 13th July 1955 and the question we have to look into is what really took place since after that date. The workers' case is that he was given employment from 14th July 1955 to 23rd July 1955 and though he was not able to do his former work in the Saw Bench, he was provided with miscellaneous work such as cleaning, drying of planks etc. In this connection there is his evidence on oath as WW-I where he has further stated that originally he used to get Rs. 2/7/0 at piece rate but when he joined duty after the accident he was paid at the rate of Rs. 1/8/0 daily on muster-roll. Not only this but he further goes on to say that his attendance has been marked on the card and that he has also signed for the wages paid to him during the period 14th July 1955 to 23rd July 1955 during which he was provided with work. The Management have not ventured to contradict him on these statements by production of any documents which they must be possessed of nor has any one on behalf of the Management gone in the witness box either to make out their story or to deny the story deposed to by the complainant worker. As said above in the counter-written statement, the Management's case was that without the knowledge of the Proprietor it was the Manager who allowed the complainant to enter the factory and paid idle wages without doing any work from 17-7-1955 to 23-7-1955. In the cross-examination of the complainant as WW-I, however, a question was put to him: "Is it correct as the factory owner states that you have been provided with work for one week from 14-7-1955 to 23-7-1955 and have been paid wages for the said period without exacting work from you, because of the manager's special consideration for you?" The complainant in reply stated that it is "not correct"; but what is to be noted is that the one week referred to in this question is said to be from 14-7-1955 to 23-7-'55 while in the counter-written statement the Management's story is that the complainant was allowed to enter the factory and paid idle wages from 17-7-1955 to 23-7-1955. Besides, the question proceeds on the assumption that it is based on some statement of the factory owner but in fact no such statement of the factory owner vis-a-vis one week from 14-7-1955 to 23-7-1955 occurs anywhere and as already said above, neither the factory owner nor anyone on behalf of the Management, has gone in the witness box to answer the complainant's case or to make out their own case.

5. The real point to which the Industrial Tribunal ought to have addressed himself is not whether the complainant was able to do his former work; but whether after the accident and the loss of his two fingers, he was provided with alternative work on

lesser wages and if so whether it was open to the Management all of a sudden to refuse to do so after about a week. There is the uncontroverted evidence of the complainant that he was given such work and paid wages for the same from 14th July 1955 to 23rd July 1955 and the Management's refusal to do so from after 25th July 1955 does amount to termination of his services or punishment by way of victimisation because of his trade union activities. At that time, Industrial Dispute No. 15 of 1952 was pending before the Industrial Tribunal for adjudication and if the Management acted as they did the permission of the Industrial Tribunal, they have obviously contravened the provisions of Section 33 of the Industrial Disputes Act. The Management have not made any attempt to justify their act, and the Industrial Tribunal was not correct in taking for granted any allegation made by the Management in their counter-written statement in the absence of any proof for the same. There is no evidence that the Manager gave employment to the concerned worker without the knowledge or consent of the Proprietor or that the manager was later dismissed for this reason. The worker has denied on oath that he was called upon to produce any medical certificate and the fact remains that he was unconditionally provided with employment from 14th July onwards and that he was capriciously refused the same from 25th July 1955. It is not the case of the Management that the said employment was meant to be temporary or just casual; or that no such employment is now available for want of work; or that the worker is found unable to perform the same.

6. In the result the appeal is allowed and the award of the Industrial Tribunal is set aside. The management is directed to give employment to the concerned worker by providing him with such miscellaneous work as he did during the period 14th July 1955 to 23rd July 1955 and to pay his back wages at the rate of Rs. 1/8/0 per day from 25th July 1955 till the day on which he is given employment as directed hereunder. The Management shall also pay Rs. 25 by way of costs to the appellant and bear their own.

(Sd.) P. D. VYAS,
President.

(Sd.) MAHMOOD SHERIFF,
Member.

പരസ്യം.

നമ്പർ എൽ. ഡി. (ബി) 3–1502/55/ലെ. 1955 ഡിസംബർ 1.

തിരുവിതാംകൂർ–കൊച്ചി നിയമസഭ പാസ്സാക്കിയ താഴെപ്പറയുന്ന ആക്റ്റിന് പ്രസിഡന്റിന്റെ അനുമതി സിദ്ധിച്ചിരിക്കുന്നതിനാൽ, പൊതുജനങ്ങളുടെ അറിവിനായി അതു് ഇതിനാൽ പ്രസിദ്ധപ്പെടുത്തുന്നു.

ഗവണ്മെന്റ് സെക്രട്ടറിയേററ്,
ലാ ഡിപ്പാർട്ടുമെന്റ്,
തിരുവനന്തപുരം.

രാജപ്രമുഖൻ തിരുമനസ്സിലെ
ഉത്തരവിൻപ്രകാരം,
ററി. ആർ. ബാലകൃഷ്ണയ്യർ,
ഗവണ്മെന്റ സെക്രട്ടറി.

1955–ലെ 25–ാം ആക്റ്റ്.

1955–ലെ, തിരുവിതാംകൂർ–കൊച്ചി പൊതുവില്പനനികുതി (രണ്ടാംഭേദഗതി) ആക്റ്റ്.

1125–ലെ, തിരുവിതാംകൂർ–കൊച്ചി പൊതുവില്പന നികുതി ആക്റ്റ് വീണ്ടും ഭേദഗതി ചെയ്യുന്നതിനുള്ള ഒരു ആക്റ്റ്.

പീഠിക. ഇതിനു താഴെപ്പറയുന്ന കാര്യങ്ങൾക്കായി, 1125–ലെ തിരുവിതാംകൂർ–കൊച്ചി പൊതുവില്പന നികുതി ആക്റ്റ് (1125–ലെ 11–ാം ആക്റ്റ്) വീണ്ടും ഭേദഗതി ചെയ്യുന്നതു് യുക്തമായിരിക്കകൊണ്ടു്;

ഇൻഡ്യൻ റിപ്പബ്ലിക്കിന്റെ ആറാം സംവത്സരത്തിൽ താഴെപ്പറയും പ്രകാരം നിയമപ്പെടുത്തുന്നു:—

1. ചുരുക്കപ്പേരും പ്രാരംഭവും. (1) ഈ ആക്റ്റിനു 1955-ലെ തിരുവിതാംകൂർ–കൊച്ചി പൊതുവില്പന നികുതി (രണ്ടാം ഭേദഗതി) ആക്റ്റ് എന്നു പേർ പറയാം.

(2) ഇതു് ഉടൻതന്നെ നടപ്പിൽ വരുന്നതാണു്.

2. 1125–ലെ 11–ാം ആക്റ്റ്, 2–ാം വകുപ്പിന്റെ ഭേദഗതി. ഇതിനു താഴെ മുഖ്യ ആക്റ്റ് എന്നു പറയപ്പെടുന്ന 1125–ലെ, തിരുവിതാംകൂർ–കൊച്ചി പൊതുവില്പന നികുതി ആക്റ്റ് (1125–ലെ 11–ാം ആക്റ്റ്), 2–ാം വകുപ്പ്, (എഫ്) ഖണ്ഡത്തിനുശേഷം താഴെപ്പറയുന്ന ഖണ്ഡം ചേർക്കണം; അതായതു്:—

"(എഫ് എഫ്) 'മോട്ടോർ സ്പിരിറ്റ്' എന്നാൽ, സ്വയം ചലിക്കുന്നതോ, സ്ഥാവരമോ ആയ ആന്തരിക ജ്വലനയന്ത്രങ്ങൾക്കു ന്യായമാംവിധം കാര്യോപയുക്തമായ ഇന്ധനം നൽകുന്നതിനു്, നേരിട്ടോ നേരിട്ടല്ലാതെയോ, തനിച്ചോ മററു സാധനങ്ങളുമായി കലർത്തിയോ, സാധാരണമായി ഉപയോഗിക്കപ്പെടുന്ന ഏതെങ്കിലും സാധനം എന്നർത്ഥമാകുന്നതും, പെട്രോൾ, ഡീസൽ ഓയിൽ, മററു് ആന്തരിക ജ്വലനതൈലങ്ങൾ എന്നിവ അതിൽ ഉൾപ്പെടുന്നതും, എന്നാൽ മണ്ണെണ്ണയോ, ഫർണസ് ഓയിലോ, കൽക്കരിയോ, കരിക്കട്ടയോ അതിലുൾപ്പെടാത്തതുമാകുന്നു."

3. 1125-ലെ 11-ാം ആക്ററ്, 3-ാം വകുപ്പിന്റെ ഭേദഗതി.

മുഖ്യ ആക്ററ്, 3-ാം വകുപ്പിൽ,—

(1) (1)-ാം ഉപവകുപ്പ്, (ബി) ഖണ്ഡം തുടക്കത്തിൽ താഴെപ്പറയുന്നതു ചേർക്കുന്നു, ഏതായതു:—

"പെട്രോൾ സംബന്ധിച്ചിടത്തോളം മൊത്തവില്പന സംഖ്യയിൽ രൂപാ ഒന്നിന് രണ്ടണ മൂന്നു പൈ നിരക്കിലും, പെട്രോളൊഴികെ മോട്ടോർ സ്പിരിററിനെ സംബന്ധിച്ചിടത്തോളം മൊത്തവില്പന സംഖ്യയിൽ രൂപാ ഒന്നിന് ഒൻപതു പൈ നിരക്കിലും",

(2) (2)-ാം ഉപവകുപ്പ്, (10)-ാം ഇനവും അതിലുള്ള കുറിപ്പുകളും വിട്ടുകളയുന്നു.

4. 1125-ലെ 11-ാം ആക്ററ്, 5-ാം വകുപ്പിന്റെ ഭേദഗതി.

മുഖ്യ ആക്ററ്, 5-ാം വകുപ്പ്, (7)-ാം ഖണ്ഡത്തിൽ, "കുരുമുളക്" എന്ന വാക്കിനു മുന്നിലായി, "മോട്ടോർ സ്പിരിററ്" എന്ന വാക്കു ചേർക്കുന്നു.

(A true Translation)

P. DAMODARAN NAIR,
Asst. to the Head Translator in charge.

Gazette No. 11 dated 13th March 1956.

NOTIFICATION

No. L6-6897/55. 25th November 1955.

In exercise of the powers conferred under Section 102 of the Travancore-Cochin Panchayat Act II of 1950 and the Rule 188 of the Panchayat Rules 1951, the bye-laws of the following Panchayats (as per schedule below) are approved and notified by the Director of Local Bodies, the same having been duly passed by the Panchayats concerned after observing all the formalities contemplated in Rule 118 of the Panchayat Rules 1951.

P. K. Abdulla,
Director of Local Bodies.

Office of the Director of
Local Bodies, Trivandrum.

Bye-law for the collection of license fees fixed under section 80 of the Panchayat Act II of 1950.

1. No place within the Panchayat area shall be used for any one or more of the purposes mentioned in the table of license fees appended without a license from the Executive Authority of the Panchayat or member or officer authorised by him.

2. Application for licenses shall be made in writing to the Executive Authority or member or Officer authorised by him in the prescribed printed form which can be had at the Panchayat Office on payment of two annas each along with the license fee prescribed for, as per the table of license fees annexed.

3. Every licensee shall observe the following directions:—

i. He shall at the close of every working day cause the place to be cleaned.

ii. He shall at the same time cover all refuse, fragments of animal or other matter which have fallen or been deposited upon any part of the place or premises to be collected and placed in a suitable receptacle to the satisfaction of the Executive Authority or member or Officer authorised by him.

4. The licensee shall cause every part of the internal surface of the walls of any building and every floor and pavement upon the said premises to be kept at all times in good order and repair so as to prevent the absorption therein of any liquid, filth or refuse or any noxious or injurious matter which may be splashed or may fable therein.

5. The licensee shall cause every drain or means of drainage upon or in connection with the said premises to be maintained at all times in good order or repair.

6. No person suffering from eruption of skin of any sort or affected with leprosy or open sore shall be employed on any premises used for the trade.

7. The licensee shall put a sign-board containing his name together with the No. and purpose of the license, in a conspicuous part of the place in respect of which the license is granted.

8. A breach of any of these bye-laws shall be punishable with a fine which may extend to fifteen rupees and in case of a continuing breach with fine which may extend to five rupees for every day during which the breach continues after conviction for the first breach.

P

SCHEDULE.

ANTOORKONAM PANCHAYAT

Table of License fees under Section 80 of the Panchayat Act II of 1950.

Sl. No.	Purpose	Fee Rs.	As.
1.	**Aerated waters** manufacturing	6	0
2.	**Aloe fibre and yarn**—Storing, packing, pressing, preparing or manufacturing by any process whatever up to candy	6	0
	do. above 1 and up to 15 candies	10	0
	do. above 15 candies	15	0
3.	**Ammunition**—Storing, packing, pressing, cleaning, preparing or manufacturing by any process whatever	12	0
4.	**Arecanuts**—Soaking of	6	0
5.	**Articles made of flour**—Baking, preparing, keeping or storing for human consumption (for other than domestic use)	6	0
6.	**Ashes**—Storing, packing, pressing, cleaning, preparing or manufacturing by any process whatever, dumping or sifting	3	0
7.	**Bamboos**—Storing for sale, hire or manufacture	5	0
8.	**Biscuits**—(a) Baking or preparing for other than domestic use	6	0
	(b) Keeping or storing for wholesale trade	3	0
	(c) Keeping for retail trade	2	0
9	**Blood**—Storing, packing, pressing, cleaning, preparing, or manufacturing by any process whatever	3	0
10.	**Bones**—Storing, packing, pressing, cleaning, preparing, or manufacturing by any process whatever	3	0
11.	**Bread**—Baking, preparing, keeping or storing for human consumption (for other than domestic use)	6	0
12.	**Bricks**—Storing, selling or manufacturing	30	0
13.	**Camphor**—Packing, pressing, cleaning, preparing or manufacturing by any process whatever or boiling—(a) storing for wholesale trade	3 to 6	0
14.	**Candles**—Packing, pressing, cleansing, preparing or manufacturing by any process whatever	6	0
15.	**Carpets**—Manufacturing	6	0
16.	**Cashew nuts**—Storing, packing, preparing or manufacturing, by any process whatever up to one candy	6	0
	do. above 1 and up to 5 candies	12	0
	do. above 5 candies	24	0
17.	**Cut-gut**—Packing, storing, pressing, cleaning, preparing or manufacturing by any process whatever	12	0
18.	**Cement**—Packing, pressing, cleaning, preparing or manufacturing by any process whatever	12	0
19.	**Charcoal**—Dumping, sifting, selling, or storing	6	0
20.	**Chemical preparations**—Storing, packing, pressing, cleaning, preparing, or manufacturing by any process whatever	6	0
20	**Chillies**—Grinding by machinery	6	0

Table of License fees—(*contd.*)

Sl. No.	*Purpose*	*Fee* Rs.	As.
22.	**Chillies** (dried) Selling wholesale or storing for whole-sale trade	3	0
23.	**Chlorate mixture**—Storing, packing, pressing, cleansing, preparing, or manufactnring by any process whatever	6	0
24.	**Cinders**—Storing, packing, pressing, cleaning, preparing or manufacturing by any process whatever, dumping or sifting	6	0
25.	**Clothes**—Dyeing	6	0
26.	**Coal**—Dnmping, sifting, selling or storing	3	0
27.	**Cocoanut fibre**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever up to three (3) candies	6	0
	do. above 3 and up to 10 candies	12	0
	do. above 10 candies and up to 25 candies	15	0
	do. above 25 and np to 50 candies	20	0
	do. above 50 and np to 100 candies	25	0
	Every additional 100 candies or fraction thereof (up to 500 candies)	5	
	above 500 candies	50	
28.	**Cocoanut husks and cadjan leaves**—Soaking of—		
	(a) Cocoanut husks—soaking of	3	
	(b) Cadjan leaves—soaking of	3	
29.	**Cocoanut shells**—storing	3	0
30.	**Coir Yarn**—Storing, packing, cleansing, preparing or manufacturing by any process whatever up to 3 candies	6	0
	above 3 and up to 10 candies	12	0
	above 10 and np to 25 candies	15	0
	above 25 and up to 50 candies	20	0
	above 50 and up to 100 candies	25	0
	Every additional 100 candies or fraction thereof	5	0
	above 500 candies	50	0
31.	**Combustible materials**—(a) Storing piece goods for Wholesale trade	3	0
	do. for retail trade	2	0
32.	**Combustibles**—Packing, preparing, keeping or storing for human consumption (for other than domestic use)	6	0
33.	**Condiments**—Mannfactnring	6	0
34.	**Confectionery**—(a) Baking or preparing (for other than domestic use)	6	0
	(b) Keeping or storing	3	0
35.	**Copra**—Preparing or storing or selling up to 1 candy	6	0
	do. above 1 and up to 5 candies	12	0
	do. above 5 candies	25	0
36.	**Cotton**—(Cotton refuse and cotton seed) Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever up to 1 candy	5	0
	above 1 and up to 5 candies	10	0
	above 5 candies	15	0
37.	**Cow dung cakes**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	3	0

Table of License fees—*(contd.)*

Sl. No.	Purpose	Fee Rs.	As.
38.	**Dyes**—Packing, pressing, cleansing, preparing or manufacturing by any process whatever	6	0
39.	**Explosive**—Storing	6	0
	(a) Chinese crackers—storing	3	0
40.	**Fibres**—Selling or storing up to 10 candies	6	0
	do. above 10 and up to 25 candies	12	0
	do. above 25 and up to 50 candies	20	0
	do. above 50 and up to 100 candies	30	0
	do. above 100 candies	50	0
41.	**Fat**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process, whatever	6	0
42.	**Fins**—Storing, packing, pressing, preparing, cleansing or manufacturing by any process whatever	6	0
43.	**Fire-wood**—Selling or storing up to 2 candies	3	0
	do. above 3 candies	6	0
44.	**Fire works**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	10	0
45.	**Fish**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever up to 5 maunds	3	0
	do. above 5 and up to 15 maunds	6	0
	do. above 15 and up to 25 maunds	12	0
	do. above 25 maunds	20	0
46.	**Fish-oil**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever up to 20 gallons	3	0
	do. above 20 gallons and up to 40 gallons	6	0
	do. above 40 gallons and up to 80 gallons	12	0
	do. above 80 gallons	20	0
47.	**Flex**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatsoever	6	0
48.	**Fleshings**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatsoever	6	0
49.	**Flour**—Packing, pressing, cleansing, preparing or manufacturing by any process whatever	3	0
50.	**Fuel**—Using for any industrial purpose	12	0
51.	**Fulminate of Mercury**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	6	0
52.	**Furniture**—Making and storing for sale	12	0
53.	**Gas**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	12	0
54.	**Ghee**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	6	0
55.	**Gold**—Refining	6	0
56.	**Grain**—Selling wholesale or storing for wholesale trade	6	0
57.	**Gram**—Husking by machinery	6	0
58.	**Grass**—Storing	6	0
59.	**Ground-nut**—Selling wholesale or storing for wholesale trade	6	0

Table of License fees—(*contd.*)

Sl. No.	Purpose	Fee Rs.	As.
60.	**Gun cotton**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	6	0
61.	**Gunny Bags**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	12	0
62.	**Gun Powder**— do.	6	0
63.	**Hair**— do. and dyeing or drying	12	0
64.	**Hay**—Selling or storing	12	0
65.	**Hemp**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever—up to 10 candies	6	0
	above 10 candies and up to 25 candies	12	0
	above 25 candies and up to 50 candies	20	0
	above 50 candies and up to 100 candies	30	0
	above 100 candies	50	0
66.	**Hides**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	20	0
67.	**Hoofs**— do.	6	0
68.	**Horns**— do.	3	0
69.	**Ice**—Manufacturing	12	0
70.	**Jaggery**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever or selling wholesale	6	0
	(a) Molasses do. do.	6	0
71.	**Jute**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	6	0
72.	**Kakhi**—Preparing	6	0
73.	**Lac**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	6	0
74.	**Lead**—Melting or leading utensils	6	0
75.	**Leather**—Storing, packing, pressing, cleansing, preparing or mannfacturing by any process whatever	25	0
76.	**Lime**—(a) Storing	6	0
	(b) Packing, pressing, cleansing, preparing or manufacturing by any process whatever	12	0
77.	**Lime Shells**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	10	0
78.	**Manure**— do.	15	0
79.	**Machinery**—Using for industrial purposes		
	(a) If worked by steam, gas, oil or electricity engines not exceeding 15 H. P.	125	0
	For every additional 15 H. P. or fraction thereof Rs. 8 up to a maximum of Rs. 125		
	(b) If worked by manual labour	30	0
80.	**Matches**—Storing, packing, pressing, cleansing, preparing or manufacturing, by any process whatever		
	up to 1 gross	1	0
	above 1 gross np to five	2	0
	above 5 gross	3	0
81.	**Meat**—Storing, selling, packing, pressing, cleansing, preparing or manufacturing by any process whatever	6	0

Table of License fees—(*contd.*)

Sl. No.	Purpose	Fee Rs.	As.
82.	**Metal**—Beating, breaking, hammering, casting etc., (i) Iron or Steel (ii) Copper, Brass or Bronze (iii) Silver or Gold (iv) any other metal	3	0
83.	**Nitro Compound**—Storing, pressing, packing, cleansing, preparing or manufacturing by any process whatever	6	0
84.	**Nitro Glycerine**—Storing, pressing, packing, cleansing, preparing or manufacturing by any process whatever	6	0
85.	**Nitro Mixture**— do.	6	0
86.	**Offal**— do.	3	0
87.	**Oil**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever or boiling	6	0
88.	**Paddy**—Boiling or husking by machinery for (other than domestic use)	6	0
89.	**Paper**—Packing, pressing, cleansing, preparing or manufacturing by any process whatever	6	0
90.	**Pitch**—Storing, pressing, cleansing, preparing or manufacturing by any process whatever	12	0
91.	**Pottery**— do.	6	0
92.	Rugs—Storing, pressing, packing, cleansing, preparing or manufacturing by any process whatever	12	0
93.	**Resin**—(Including Rosin) do.	12	0
94.	**Sago**—Manufacturing or distilling	6	0
95.	**Salt Petre**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	6	0
96.	**Seekai**—Powdering by machinery	3	0
97.	**Shellac**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	6	0
98.	**Silk**—Packing, pressing, cleansing, preparing or manufacturing by any process whatever	12	0
99.	**Skin**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	20	0
100.	**Soap**—Packing, pressing, cleansing, preparing or manufacturing by any process whatever	6	0
101.	**Spirits**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	4	0
102.	**Straw**—Selling or storing	6	0
103.	**Sugar**—Packing, pressing, cleansing, preparing or manufacturing by any process whatever	12	0
104.	**Sugar Candy**—Packing, pressing, cleansing, preparing or manufacturing by any process whatever	12	0
105.	**Sulphur**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	12	0
106.	**Surki**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	12	0
107.	**Sweet meats**—Baking or preparing (for other than domestic use)	6	0
108.	**Tallow**—Storing, packing, or preparing cleansing, pressing, or manufacturing by any process whatever or melting	6	0
109.	**Tar**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	12	0

Table of License fees—(*contd.*)

Sl. No.	Purpose	Fee Rs.	As.
110.	**Thatching materials**—Selling or storing	10	0
111.	**Tiles**—Manufacturing up to 20,000 in a year	50	0
	For every additional 10,000 Rs. 5 up to a maximum of Rs. 125		
112.	**Timber**—Selling or storing up to 15 candies	10	0
	do. above 15 candies up to 50 candies	25	0
	do. above 50 candies up to 100 candies	50	0
	do. above 100 candies up to 200 candies	100	0
	do. above 200 candies	150	0
113.	**Tobacco**—(Including snuff, cigars, cigarettes and beedies) preparing or manufacturing by any process whatever	20	0
114.	**Wool**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever dyeing or drying	12	0
115.	**Turpentine**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	4	0
116.	**Yarn**—Dyeing	6	0
117.	**Guilding** or Electroplating	6	0
118.	**Keeping** a shaving or hair cutting saloon—		
	A Class	6	0
	B Class	4	0
119.	**Manufacturing** articles from which offensive or unwholesome smell, fumes, dust or noise arise	30	0
120.	**Washing** soiled clothes and keeping soiled clothes for purposes of washing them and keeping washed clothes	3	0
121.	**Coffee-storing**—Pressing, packing, cleansing, manufacturing by any process whatever	6	0
122.	**Tea**—Storing, pressing, packing, cleansing or manufacturing by any process whatever	6	0

ATHIRAMPUZHA PANCHAYAT

Table of License fees under Section 80 of the Panchayat Act II of 1950.

Sl. No.	Purpose	Fee Rs.	As.
1.	**Aerated waters**-manufacturing	3	0
2.	**Aloe fibre and yarn**—Storing, packing, pressing, preparing or manufacturing by any process whatever up to candy	6	0
	do. above 1 and up to 15 candies	10	0
	do. above 15 candies	15	0
3.	**Ammunition**—Storing, packing, pressing, cleaning, preparing or manufacturing by any process whatever	12	0
4.	**Arecanuts**—Soaking of	6	0
5.	**Articles made of flour**—Baking, preparing, keeping or storing for human consumption (for other than domestic use)	6	0
6.	**Ashes**—Storing, packing, pressing, cleaning, preparing or manufacturing by any process whatever, dumping or sifting	3	0
7.	**Bamboos**—Storing for sale, hire or manufacture	3	0

Table of License fees—(*contd.*)

Sl. No.	*Purpose*	*Fee* Rs. As.
8.	**Biscuits**—(a) Baking or preparing for other than domestic use	6 0
	(b) Keeping or storing for wholesale trade	2 0
	(c) Keeping for retail trade	1 0
9	**Blood**—Storing, packing, pressing, cleaning, preparing, or manufacturing by any process whatever	3 0
10.	**Bones**—Storing, packing, pressing, cleaning, preparing, or manufacturing by any process whatever	3 0
11.	**Bread**—Baking, preparing, keeping or storing for human consumption (for other than domestic use)	6 0
12.	**Bricks**—Storing, selling or manufacturing	30 0
13.	**Camphor**—Packing, pressing, cleaning, preparing, or manufacturing by any process whatever or boiling—	
	(a) storing for wholesale trade	3 0
	(b) for retail trade	1 0
14.	**Candles**—Packing, pressing, cleaning, preparing or manufacturing by any process whatever	6 0
15.	**Carpets**—Manufacturing	6 0
16.	**Cashew nuts**—Storing, packing, preparing or manufacturing, by any process whatever up to one candy	6 0
	do. above 1 and up to 5 candies	12 0
	do. above 5 candies	24 0
17.	**Cut-gut**—Packing, storing, pressing, cleansing, preparing or manufacturing by any process whatever	12 0
18.	**Cement**—Packing, pressing, cleaning, preparing or manufacturing by any process whatever	12 0
19.	**Charcoal**—Dumping, sifting, selling or storing	3 0
20.	**Chemical preparations**—Storing, packing, pressing, cleaning, preparing, or manufacturing by any process whatever	6 0
21.	**Chillies**—Grinding by machinery	6 0
22.	**Chillies** (dried) Selling wholesale or storing for wholesale trade	3 0
23.	**Chlorate mixture**—Storing, packing, pressing, cleansing, preparing, or manufacturing by any process whatever	6 0
24.	**Cinders**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever, dumping or sifting	6 0
25.	**Clothes**—Dyeing	3 0
26.	**Coal**—Dumping, sifting, selling or storing	3 0
27.	**Cocoanut fibre**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever up to three (3) candies	6 0
	do. above 3 and up to 10 candies	12 0
	do. above 10 candies and up to 25 candies	15 0
	do. above 25 and up to 50 candies	20 0
	do. above 50 and up to 100 candies	25 0
	Every additional 100 candies or fraction thereof (up to 500 candies)	5 0
	above 500 candies	25 0
28.	**Cocoanut husks and cadjan leaves**—Soaking of—	
	(a) Cocoanut husks—soaking of	1 0

Table of License fees—(contd.)

Sl. No.	Purpose	Fee Rs.	As.
	(b) Cadjan leaves—soaking of	1	0
29.	**Cocoanut shells**—storing	1	0
30.	**Coir Yarn**—Storing, packing, cleansing, preparing or manufacturing by any process whatever up to 3 candies	6	0
	above 3 and up to 10 candies	12	0
	above 10 and up to 25 candies	15	0
	above 25 and np to 50 candies	20	0
	above 50 anl up to 100 canlies	25	0
	Every additional 100 candies or fraction thereof	5	0
	above 500 candies	50	0
•31.	**Combustible materials**—(a) Storing piecegoods for wholesale trade	3	0
	do. for retail trade	2	0
32.	**Combustibles**—Packing, preparing, keeping or storing for hnman consumption (for other than domestic use)	6	0
33.	**Condiments**—Manufacturing	6	0
34.	**Confectionery**—(a) Baking or preparing (for other than domestic use)	6	0
	(b) Keeping or storing	3	0
35.	**Copra**—Preparing or storing or selling np to 1 candy	1	0
	do. above 1 and up to 5 candies	2	0
	do. above 5 candies	3	0
36.	**Cotton**—(Cotton refuse and cotton seed) Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever—np to 1 candy	5	0
	above 1 and up to 5 candies	10	0
	above 5 candies	15	0
37.	**Cow dung cakes**—Storing, packing, pressing, cleansing, preparing or manufactnring by any process whatever	3	0
38.	**Dyes**—Packing, pressing, cleansing, preparing or manufacturing by any process whatever	6	0
39.	**Explosive**—Storing	6	0
	(a) Chinese crackers—storing	3	0
40.	**Fibres**—Selling or storing np to 10 candies	6	0
	do. above 10 and np to 25 candies	12	0
	do. above 25 and up to 50 candies	20	0
	do. above 50 and up to 100 candies	30	0
	do. above 100 candies	50	0
41.	**Fat**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process, whatever	6	0
42.	**Fins**—Storing, packing, pressing, preparing, cleansing or manufacturing by any process whatever	6	0
43.	**Fire-wood**—Selling or storing up to 3 candies	1	0
	do. above 3 candies	2	0
44.	**Fire works**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	10	0
45.	**Fish**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever np to 5 maunds	3	0
	do. above 5 and up to 15 maunds	6	0
	do. above 15 and up to 25 maunds	12	0
	do. above 25 mannds	20	0

Table of License fees—*(contd.)*

Sl. No.	Purpose	Fee Rs.	As.
46.	**Fish-oil**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever up to 20 gallons	3	0
	do. above 20 gallons and up to 40 gallons	6	0
	do. above 40 gallons and up to 80 gallons	12	0
	do. above 80 gallons	20	0
47.	**Flex**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	6	0
48.	**Fleshings**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	6	0
49.	**Flour**—Packing, pressing, cleansing, preparing or manufacturing by any process whatever	3	0
50.	**Fuel**—Using for any industrial purpose	12	0
51.	**Fulminate of Mercury**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	6	0
52.	**Furniture**—Making and storing for sale	6	0
53.	**Gas**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	12	0
54.	**Ghee**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	3	0
55.	**Gold**—Refining	6	0
56.	**Grain**—Selling wholesale or storing for wholesale trade	6	0
57.	**Gram**—Husking by machinery.	6	0
58.	**Grass**—Storing	6	0
59.	**Ground-nut**—Selling wholesale or storing for wholesale trade	6	0
60.	**Gun cotton**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	6	0
61.	**Gunny Bags**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	6	0
62.	**Gun Powder**— do.	6	0
63.	**Hair**— do. and dyeing or drying	12	0
64.	**Hay**—Selling or storing	12	0
65.	**Hemp**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever—up to 10 candies	6	0
	above 10 candies and up to 25 candies	12	0
	above 25 candies and up to 50 candies	20	0
	above 50 candies and up to 100 candies	30	0
	above 100 candies	50	0
66.	**Hides**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	6	0
67.	**Hoofs**— do.	6	0
68.	**Horns**— do.	3	0
69.	**Ice**—Manufacturing	12	0
70.	**Jaggery**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever or selling wholesale	3	0
	(a) Molasses do. do.	3	0
71.	**Jute**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	6	0
72.	**Kakhi**—Preparing	6	0

Table of License fees—*(contd.)*

Sl. No.	*Purpose*	*Fee* Rs.	As.
73.	**Lac**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	6	0
74.	**Lead**—Melting or leading utensils	6	0
75.	**Leather**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	6	0
76.	**Lime**—(a) Storing	2	0
	(b) Packing, pressing, cleansing, preparing or manufacturing by any process whatever	3	0
77.	**Lime Shells**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	6	0
78.	**Manure**— do.	5	0
79.	**Machinery**—Using for industrial purposes		
	(a) If worked by steam, gas, oil or electricity engines not exceeding 15 H. P.	125	0
	For every additional 15 H. P. or fraction thereof Rs. 8 np to a maximum of Rs. 125		
	(b) If worked by manual labour	30	0
80.	**Matches**—Storing, packing, pressing, cleansing, preparing or manufacturing, by any process whatever		
	up to 1 gross	1	0
	above 1 gross up to five	2	0
	above 5 gross	3	0
81.	**Meat**—Storing, selling, packing, pressing, cleansing, preparing or manufacturing by any process whatever	6	0
82.	**Metal**—Beating, breaking, hammering, casting etc., (i) Iron or Steel (ii) Copper, Brass or Bronze (iii) Silver or Gold (iv) any other metal	3	0
83.	**Nitro Compound**—Storing, pressing, packing, cleansing, preparing or manufacturing by any process whatever	6	0
84.	**Nitro Glycerine**—Storing, pressing, packing, cleansing, preparing or manufacturing by any process whatever	6	0
85.	**Nitro Mixture**— do.	6	0
86.	**Offal**— do.	3	0
87.	**Oil**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever or boiling	6	0
88.	**Paddy**—Boiling or husking by machinery for (other than domestic use)	2	0
89.	**Paper**—Packing, pressing, cleansing, preparing or manufacturing by any process whatever	6	0
90.	**Pitch**—Storing, pressing, cleansing, preparing or manufacturing by any process whatever	12	0
91.	**Pottery**— do.	6	0
92.	**Rugs**—Storing, pressing, packing, cleansing, preparing or manufacturing by any process whatever	12	0
93.	**Resin**—(Including Rosin) do.	12	0
94.	**Sago**—Manufacturing or distilling	6	0
95.	**Salt Petre**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	6	0
96.	**Seekai**—Powdering by machinery	3	0
97.	**Shellac**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	6	0

Table of License fees—(*contd.*)

Sl. No.	Purpose	Fee Rs.	As.
98.	**Silk**—Packing, pressing, cleansing, preparing or manufacturing by any process whatever	12	0
99.	**Skin**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	20	0
100.	**Soap**—Packing, pressing, cleansing, preparing or manufacturing by any process whatever	3	0
101.	**Spirits**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	4	0
102.	**Straw**—Selling or storing	6	0
103.	**Sugar**—Packing, pressing, cleansing, preparing or manufacturing by any process whatever	12	0
104.	**Sugar Candy**—Packing, pressing, cleansing, preparing or manufacturing by any process whatever	12	0
105.	**Sulphur**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	12	0
106.	**Surki**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	12	0
107.	**Sweet meats**—Baking or preparing (for other than domestic use)	3	0
108.	**Tallow**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever or melting	6	0
109.	**Tar**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	12	0
110.	**Thatching materials**—Selling or storing	10	0
111.	**Tiles**—Manufacturing up to 20,000 in a year	25	0
	For every additional 10,000, Rs. 5 up to a maximum of Rs. 125		
112.	**Timber**—Selling or storing up to 15 candies	5	0
	do. above 15 candies up to 50 candies	10	0
	do. above 50 candies up to 100 candies	20	0
	do. above 100 candies up to 200 candies	40	0
	do. above 200 candies	60	0
113.	**Tobacco**—(Including snuff, cigars, cigarettes and beedies) preparing or manufacturing by any process whatever		
	do. (A) B—class	3	0
	do. (b) C—class	1	0
114.	**Wool**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever dyeing or drying	12	0
115.	**Turpentine**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	4	0
116.	**Yarn**—Dyeing	6	0
117.	**Guilding** or Electroplating	6	0
118.	**Keeping** a shaving or hair cutting saloon	6	0
119.	**Manufacturing** articles from which offensive or unwholesome smell, fumes, dust or noise arise	30	0
120.	**Washing** soiled clothes and keeping soiled clothes for purposes of washing them and keeping washed clothes	3	0
121.	**Coffee**—**Storings**, pressing, packing, cleansing, manufacturing by any process whatever	6	0
122.	**Tea**—Storing, pressing, packing, cleansing or manufacturing by any process whatever	6	0

Gazette No. 11 dated 13th March 1956.
PART IV

NOTIFICATION.

In exercise of the powers conferred by sub-section (1) and sub-section (2) of Section 122 of the Travancore-Cochin Hindu Religious Institutions Act, XV of 1950, the Cochin Devaswom Board hereby frame the following rules, the same having been previously published as required by sub section (3) of the said section.

I. Preliminary.

1. These Rules shall come into force at once and shall apply to all Hindu Religious Institutions falling within the definition of the term "Institution" as defined in Part II of the Travancore-Cochin Hindu Religious Institutions Act, XV of 1950.

II. Definitions.

2. In these Rules, unless there is anything repugnant in the subject or context,

(a) 'Act' means the Travancore-Cochin Hindu Religious Institutions Act, XV of 1950.

(b) The words "Board", "Court", "Founder", "Hereditary Trustee", "Institution", "Person Interested" and "Prescribed" wherever they occur in these Rules shall have the same meaning as defined in Section 61 of the Act.

(c) The "Trustee" shall have the same meaning as defined in the Act and includes Managers or other Officers.

III. Superintendence of Institutions.

1. *Section 79* (1). The Trustee or Manager of every Institution shall maintain the following records, registers and accounts in respect of the properties belonging to or endowed for the support or benefit of the Institution and all property given or endowed for the performance of any service or charity.

1. Land Revenue Pattas.
2. Revenue Settlement Registers.
3. Village maps.
4. Survey field sketches of lands belonging to the Institution.
5. Land Register in Form No. 1 appended.
6. Investment Register in Form No. 2.
7. Register of jewels, ornaments, vessels etc. in Form No. 3.
8. Register showing Pathivu scale of ordinary and recurring expenditure in Form No. 4.
9. Register of liabilities including Kanom, Panayam, Muppattom, Security, Advances etc. in Form No. 5.
10. Nalvazhy for paddy and money in Form No. 6.
11. Eradavu for paddy and money for receipts and expenditure in Form No 7.
12. Thandapperu in Form No. 8.
13. Chitta or Register of documents in Form No. 9.

14. Suit and Decree Register in Form No. 10.
15. Renewal Register in Form No. 11.
16. Renewal Kooduthal Kuravu Register in Form No. 12.
17. Register of changes in the entry of fields in Form No.13.
18. Miscellaneous Demand Register in Form No. 14.
19. Pattamichavaram Receipts in Form No. 15.
20. Miscellaneous Receipts in Form No. 16.
21. Register showing the names of all officers to which any salary, emolument or perquisite is attached and the nature, time and conditions of service in each case in Form No. 17.
22. Register of Endowments in Form No. 18.
23. Register showing Endowment Vazhivadus in Form No. 19.
24. Minutes Book.

2. *Section 79 (2)*. Copies of Land Revenue Pattas and Registers 5 to 9, 13 and 21 to 23 shall be prepared, verified and signed by the Trustee or Manager of the Institution and submitted by him to the Board Office within a period of 3 months from the date of the final publication of these Rules in the Gazette. The time may be extended, if necessary, by the Board in special circumstances.

3. *Section 80*. The Trustee or Manager shall scrutinise the entries in the registers referred to in Rule 2 above and shall submit to the Board a verified statement showing the alterations, deletions or additions made therein in every financial year, not later than the end of April of the succeeding year.

4. *Section 81*. The accounts of every Institution shall be kept for each finacial year, that is, from the 1st April of every year to the 31st March of the succeeding year.

5. *Section 83*. The Trustee or Manager of every Institution shall before the 30th April of every year submit to the Board a detailed report relating to the administration of the Institution in the previous financial year, explaining the changes if any, made in the management of the Institution and any unusual items of receipt or expenditure.

The administration report shall be accompanied by (a) an annual statement of demand, collection and balance in respect of rent from lands, rent on Endowed properties and interest on investments and (2) an annual statement of receipts and expenditure of the previous financial year in the following form:—

A. STATEMENT OF RECEIPTS FOR THE FINANCIAL YEAR....

Service Heads.

I. Pattamichavaram.

a. Current.
b. Arrears.
c. Interest.
d. Miscellaneous Land Revenue.
e. Cost of paddy realised.

II. Assessment.

- a. Current
- b. Arrears.
- c. Interest.

III. Interest on Investments.
IV. Nadavaravu.
V. Miscellaneous (Vazhivadu Muthalkoottu etc.)

Debt Heads.

VI. Loans raised.
VII. Anamath (including Kuri and Security).
VIII. Withdrawal of Investments.
IX. Endowment receipt.
X. Interest on Endowment investments.
XI. Income from landed property Endowment.
XII. Withdrawal of Endowment Investment.

B. STATEMENT OF EXPENDITURE.

Service Heads.

a. Administration.

1. Pay.
2. Dearness Allowance and Travelling Allowance.
3. Contingencies (Stationery and Printing inclusive)
4. Postage.

b. 1. Land Revenue Assessment.
2. Jenmi Michavaram.
3. Supervision contribution.
4. Audit fee.

c. Temple expenses.

1. Pay of temple-servants.
2. Pathivu Nithyanidanam etc.
3. Festivals.
4. Periodical payments (Avakasam etc.)
5. Purificatory ceremonies.
6. Cost of paddy utilised for temple purposes.

d. Litigation expenses.
e. Maramath works.
f. Petty construction and repairs.
g. Interest on loans.
h. Purchase and repairs of vessels, furniture etc.
i. Reserve fund.
j. Purchase of lands.

Debt Heads.

k. Loans repaid.
l. Anamath repaid.
m. Investment of surplus.
n. Investment of Endowment fund.
o. Endowment vazhivadu expenditure.

6. *Section 84.* (1) The annual balance sheet to be submitted to the Board before the last day of April of every year shall exhibit all assets and liabilities of the Institution at the end of the previous financial year, especially under the headings

1. Outstandings from debtors.
2. Arrears of rent.
3. Advances.
4. Bank deposits and other investments.
5. Cash on hand.
6. Salaries pending payment.
7. Deposits returnable to lessees etc., and
8. Debts due from the Institution.

7. *Section 85.* Every order of suspension, removal or dismissal of office-holders and servants of Institutions by Trustees or Managers shall be subject to appeal to the Board provided such an appeal is filed within two months from the date of receipt by the office-holder or servant of the order appealed against.

8. *Section 87.* (*1*) When the Board deputes an officer for enquiring into the affairs of any Institution under Section 87 (1) of the Act, a notice of authorisation shall be given in the following form:—

Form of Authorisation for Enquiry.

Whereas the Cochin Devaswom Board consider it necessary to enquire into the affairs of...Devaswom in..............Village........................Taluk and to examine the properties, movable or immovable and the accounts, registers and other records pertaining to it, the Board in exercise of the powers conferred on them under Section 87 (1) of Act No. XV of 1950 do hereby empower Sri..the Devaswom Commissioner/Devaswom Assistant Commissioner to conduct an enquiry into the working of the Institution and to report the result of such enquiry to the Board.

(By order)

....

Secretary.

Note:—Copy of the authorisation shall also be issued to the Trustee or Trustees for information.

9. *Section 88.* The order of the Board under Section 88 shall be communicated to the person against whom the order is made either by personal service or by registered post with acknowledgement. The time fixed in the order for payment of the penalty shall be calculated from the date of receipt of such order by the person, or, in the case of his refusal or evasion to receive the notice, from the date of such refusal or evasion. In case of evasion affixture of the order at the last known address of the person shall be sufficient compliance with this rule and such affixture shall be made through the nearest local Devaswom Officer.

10. *Sections 89 & 91.* The form of removal and appointment of Trustees etc. shall be as follows:—

(1) Whereas on enquiry conducted by the Devaswom Commissioner/Assistant Devaswom Commissioner under Section

87 of the Act into the affairs of.....................Devaswom situated in...................Village...........Taluk, or

(2) the Trustee or office-holder/servant of.............. Devaswom in...............Village...........Taluk has failed to conform to the provisions of Part II of the Act or the Rules made thereunder, or

(3) the Trustee of..................Devaswom in.... ....Village................ Taluk has become afflicted by physical/mental infirmity which renders him unfit to discharge the functions of the Trustee, or

(4) (any other cause to be specified).

The Cochin Devaswom Board are satisfied that the removal of the present Trustee/Office-holder/servant .... (name of person) is necessary for protecting and conserving the Trust, the Board in exercise of the powers conferred on them by Section 89 of the Act are pleased to remove the said Trustee/ Office-holder/servant and to appoint in his place................ (name of person) as Trustee/office-holder/servant under Section 91 of the Act.

The new Trustee/office-holder/servant ... . (name of person) after taking charge shall carry on the administration of the Trust in accordance with Part II of the Act and the Rules made thereunder.

(By order)

....

Secretary.

11. *Section 93 (1)*. The notification publishing the draft of any scheme of administration shall be in the following form:—

Whereas it has been brought to the notice of the Cochin Devaswom Board that the affairs of........Devaswom in........ Village....Taluk are not being satisfactorily managed due to.... (reasons) and whereas it is deemed necessary to frame a set of rules for the better management of the Institution, the following draft rules are framed under Section 93 (1) of Act No. XV of 1950 and are published for the information of the Trustee or whosoever interested in the affairs of the said Institution. The Trustee of or other person interested in, the Institution may submit objections if any to the proposed scheme to the Board within a period of 30 days from the date of publication of the same in the Gazette, failing which the scheme will be settled as drafted.

Scheme of management . . .. . Devaswom

(By order)

Secretary.

(2) The notice shall be sent by registered post to the Trustees or Managers. The affixing of copies of notices to the

notice-boards or front doors of the Institutions concerned shall be deemed to be sufficient intimation to persons having interest.

(3) All representations submitted in time by Trustees or other persons having interest, shall be taken into consideration by the Board in settling, modifying or cancelling the scheme.

(4) A scheme settled by the Board under Section 93 (1) may contain provision for

(a) fixing the number of Trustees or Managers;
(b) removing any existing Trustee or Trsutees:
(c) appointing a new Trustee or Trustees in addition to or in the place of any existing Trustee or Trustees.

Provided that where provision is made in the scheme for the removal of a hereditary Trustee, provision shall also be made therein for the appointment as Trustee of the person next in succession who is qualified;

(d) associating one or more persons with the Trustee or Trustees or constituting a separate body for the purpose of participating or assisting in the whole or any part of the administration of the Institution;

(e) appointing or directing the appointment of a paid executive officer, who shall be a person professing the Hindu Religion, on such salary as may be fixed by the Board, to be paid out of the funds of the Institution and defining the powers and duties of such officer;

(f) defining the powers and duties of the Trustee or Trustees;

(g) directing the appropriation of any surplus funds in accordance with the provisions of Section 95 of the Act.

12. *Sections 95 (1) and 99 (1).* Enquiries by the Board under the Act shall be made either by the full Board sitting together or when so authorised by the Board in a specific case or generally by the bye-laws of the Board, by any one or more of them or by the Devaswom Commissioner or an Assistant Commissioner authorised by the Board. Authorisation for enquiry includes authorisation for taking evidences and summoning witnesses.

13. (1) The form of authorisation for enquiry under Section 95 (1) or 99 (1) shall be as follows:—

Whereas it has been brought to the notice of the Cochin Devaswom Board that the affairs of the.............Devaswom .... Village .... Taluk, are not being properly managed, the Board in exercise of the powers vested in them under Section 95 (1) of Act No. XV of 1950 hereby empowers Member/President/Devaswom Commissioner/Devaswom Assistant Commissioner..................... (name) to conduct an enquiry into the working of the Institution and submit a full report to the Board.

(By order)

Secretary.

Copy of the authorisation shall be served on the Trustee or Trustees or Manager or Managers concerned personally or by registered post with acknowledgement due and such service will be sufficient compliance with the rules.

(2) The form of notice of assumption of management of an Institution shall be as follows:—

Whereas (a) the majority of Trustees have applied for the assumption of management.

or (b) not less than half the number of Trustees have refused to continue in Trusteeship / admitted incapacity to continue as Trusteeor Trustees

or (c) the Trustees have failed to carry on the duties properly and in the best interests of the Institution,

or (d) the Board has succeeded to the right of management in part by escheat and the remaining Trustees have failed to carry on their duties properly and in the best interests of the Institution;

or (e) as a result of an enquiry conducted under Section 99 (1) of Act XV of 1950 mismanagement has been proved

in respect of . . . . Devaswom situated in . . . . Village . . . . Taluk, and the Cochin Devaswom Board are satisfied that the Board should assume management of the Institution for the protection and conservation of the Trust, the Board are pleased, in exercise of the powers conferred on them by Section 98 of Act No. XV of 1950, to assume management of the said Institution together with all the properties, movable and immovable appertaining thereto with effect from . . . .

The Devaswom Commissioner will take charge of the Institution from the Trustee/Trustees on the date specified for and manage the affairs of the Institution in the same manner as other similar Institutions which are under the management of the Devaswom Department subject to the control, direction and supervision of the Board.

The Institution will be placed in the immediate charge of the Devaswom Assistant Commissioner of . . . . (Group).

(By order)

Secretary.

The notice shall be published in the Gazette and also served on the Trustee or Trustees.

SECTION 112.

14. At any stage during the course of any enquiry under the provisions of Part II of the Act, the Board or the enquiring Officer may, *suo moto,* or at the request of any party to the enquiry, issue summons to any person to give evidence as a witness or to produce any document in his possession and may examine him as a witness or require him to produce such document.

15. Every summons for the attendance of a person to give evidence or to produce a document shall specify the time and place at which and the day on which he is required to attend and also whether his attendance is required for the purpose of giving evidence or to produce a document or for both purposes; and any particular document, which the person summoned is called on to produce, shall be described with reasonable accuracy.

16. Any person present at the place of enquiry may be required to give evidence or to produce any document then and there in his possession or power.

17. Whoever is summoned to appear and give evidence in an enquiry shall attend at the time and place mentioned in the summons for that purpose and whoever is summoned to produce a document shall either attend to produce it or cause it to be produced at such time and place or cause such document to be sent to the Board by registered post so as to reach it at such time and place.

18. The summons shall be deemed to have been duly served on the person summoned if it is sent by registered post and an acknowledgement or refusal thereof has been received.

19. Service shall in all cases be made sufficiently early so as to allow him a reasonable time for preparation and for travelling to the place at which the production of evidence is required.

20. A person summoned and attending shall, unless the Board otherwise directs, attend at each hearing until the enquiry is completed.

21. A person summoned either to give evidence or to produce a document shall along with the summons, be given such batta and travelling allowance as may be fixed by the Board.

22. It shall be competent to the Board to allow in addition to any reasonable remuneration to any expert who may be summoned to give evidence for the time occupied both in giving evidence and in performing any work of an expert character necessary for or connected with the enquiry.

23. No summons shall be issued at the instance of a party unless the party first pays to the Board such sum, as in its opinion is sufficient to defray the travelling and other expenses of the person summoned in passing to and from the place of enquiry and for one day's attendance and the remuneration payable, if any.

24. Where it is necessary to detain the person summoned for a longer period than one day, the party at whose instance he was summoned, shall pay to the Board such sum as it may fix to defray the expenses of such detention for such further period and in default of such deposit, the Board shall discharge the person summoned without requiring him to give evidence.

25. Any person who is required to appear under rules 14 and 20 or to produce a document shall on failure to do so, unless he proves to the satisfaction of the Board or such officer authorised by the Board that such failure was not wilful but arose

from circumstances beyond his control, be liable to the penalty provided in Section 74 of the Indian Penal Code. The attendance of such person shall be enforced by coercive steps as provided for in order XVI of the Civil Procedure Code.

26. An Assistant Commissioner may summon any person to attend before him and to give evidence or to produce any document in his possession, as the case may be in respect of any enquiry or other proceedings and examine him, as a witness or require him to produce such document, and the procedure laid down in these rules for summoning the attendance of witnesses and the production of documents before the Board shall be followed as far as practicable.

27. *Section 84* (2)—For regulating the scale of expenditure of an Institution under Section 122 (b) the Board shall, as far as possible, adhere to the established usage of the Institution. From the gross income of the Institution, provision shall be made (1) for payment of interest on debts, if any, (2) not less than 2½ per cent of the remainder as Reserve Fund, (3) Land Revenue Assessment, Jenmi Michavaram and Municipal or other taxes and statutory payments, (4) Supervision and Audit fees and (5) Nithyanidanam and the balance alone shall be utilised for the conduct of other ceremonies, establishment charges etc. If there be sufficient surplus in the annual income after meeting the above said five items of inevitable expenditure, the fixed Patbivus for ceremonies etc. shall not be reduced. If funds permit, provision shall be made in the Budget of every year for setting apart such sum as does not exceed 5 per cent of the gross income of the year towards Reserve Fund.

28. *Section 84* (4)—The gross receipts to be taken into account for the purpose of calculating supervision and audit fees and Reserve Fund shall be the actual income under service heads alone as per the statement of receipts referred to in Rule 5 after deducting the expenditure under Land Revenue Assessment, Municipal taxes and Jenmi Michavaram, if any.

29. *Section 102* (4)—(1) The audit of the accounts of the Institutions shall be made by the Inspectors appointed by the Board.

(2) (a) No person shall be eligible for appointment as Inspector for Control Institutions unless he has passed the Account and Revenue tests of the Travancore-Cochin State and the Devaswom Manual test of Cochin or has been exempted from the tests on account of experience, merit and ability.

(b) The Devaswom Manual test shall in future be conducted annually by the Board by an examination on the Hindu Religious Institutions Act XV of 1950 and the rules and bye-laws made under Part II thereof.

30. In auditing the accounts of an Institution under sub-sections (3) and (4) of Section 102 the Inspector shall examine and his report shall state:

(1) Whether there have been any deviation;

(a) from the Mamool Pathivu fixed in respect of its services and

(b) from its budget;

(2) Whether all items of revenue due to the Institution have been booked as demand;

(3) Whether the various items of its income have been realised at the proper times and whether legal steps have been taken to recover overdue amounts;

(4) Whether proper investments of its surpluses and balances have been made;

(5) Whether every item of its expenditure has been sanctioned by the authority competent in that behalf and it supported by a proper voucher;

(6) Whether there has been any diversion of its funds for purposes other than those for which the Trust was established;

(7) Whether a correct inventory of its valuables has been maintained;

(8) Whether a correct list of its liabilities has been maintained;

(9) Whether the valuables are not kept under the safe custody of responsible persons;

(10) Whether the documents in support of investment, leases, contracts etc. are not kept safe; and

(11) Whether its assets, including its cash balances and paddy stock have been verified by him;

(12) Whether accounts, registers and other books are maintained properly and in accordance with the rules.

31. *Section 105 (7)*—(1) The time allowed for the payment of the sum specified in an order of surcharge shall be calculated from the date of receipt of the order of the Board by the person against whom it is made, and, in the case of his refusal to receive the order, from the date of such refusal. If the person evades service, the order shall be affixed to the front door of his last known place of residence, and the time for payment shall be calculated from the date of such affixture.

(2) The Collector of the District in which is situated any property of the Trustee from whom an amount by way of surcharge is recoverable, shall on a requisition made by the President of the Board, recover such amount as if it were an arrear of land revenue and pay the same to the Board.

The requisition to the Collector shall be in the following form:—

Requisition under sub-section 7 of Section 105 of the Travancore-Cochin Hindu Religious Institutions Act XV of 1950.

To

The Collector,

——————District.

Whereas the person described in the second column of the schedule below being the Trustee of the . . . . . . Institution mentioned in the corresponding entry in the third column thereof has made default in complying with the order of surcharge made against him under sub-section (5) of Section 105, to pay out of his personal funds the amount mentioned in the fifth column of the said schedule, you are requested to recover the said amount from him from his personal properties and pay the same to the Secretary to the Board.

SCHEDULE.

S. No.	Name, Father's name and address.	Name of the Institution or specific Endowment concerned.	Number and date of the Board's order and date of service or refusal or affixture thereof.	Amount recoverable.
1	2	3	4	5

32. *Section 107* (3)—(a) The trustees shall submit to the Board the Budget estimates of every financial year before the end of December of the preceding year in the following form.

Budget Estimate of $\frac{\text{Receipts}}{\text{Payments}}$ of ...... Devaswom for the year....

Head of Accounts.	Actuals of......	Budget Estimate of........	Revised Estimate of........	Budget Estimate of........	Brief explanation for variation.
1	2	3	4	5	6

Service heads.

I..............

II..............

etc.

Debt heads.

. . . .

. . . .

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(2) The Budget shall contain the details of probable receipts and expenditure under the several heads mentioned in Rule 5. Any unusual expenditure contemplated to be incurred shall be explained in detail as also any variation from the prescribed scale of expenditure for any item.

(3) Every such Budget shall make adequate provision for the Pathivu or scale of expenditure for the time being in force and the due discharge of all liabilities in respect of loans.

(4) Previous sanction of the Board should be obtained to provide for expenditure under Maramath, Kalasam, Oothoottu, Thrisandha and all such kinds of unusual expenditure and the Board's sanction should be quoted against the provisions for such items.

33. *Section 108.*—The Member of the Board in charge of the division in which an Institution is situate and the Inspector of that division are generally authorised for the periodical inspection of the properties, records, correspondence, plans, accounts, registers and other decuments relating to the Institutions in general and the Trustees and all office holders and servants working under them and their agents shall afford such assistance and facilities as may be required for such inspection.

34. (1) *Section 113(1) — 114(1).*— The amount of costs, expenses or contributions including Audit fees payable by an Institution shall be communicated to the Trustee thereof or when there are more Trustees than one to the Managing Trustee, by a notice which shall be delivered in person or by registered post, acknowledgement due. The time allowed for the payment of the amount so demanded shall be calculated from the date of receipt of such notice by the Trustee aforesaid or in the case of his refusal to receive the notice, from the date of such refusal.

Explanation—Where the Trustee is evading service of the notice or where the service cannot for any other reason be effected on him in the manner aforesaid, the notice may be served by affixing the same to the office of the Institution or on such other person who is in charge of the Institution concerned and such service shall be deemed to be sufficient service on the Trustee. Affixing a copy on the front door of the Institution concerned shall also be deemed to be sufficient service for the purpose of this rule.

(2) If the amount is not paid within the time fixed in the notice or within such further time as may be granted by the Board the Collector of the District in which any property of the Institution is situate shall, on requisition made to him by the President of the Board, recover the amount, as if it were an arrear of land revenue and pay the same to the Board.

(3) The requisition referred to above shall be in the form given below.

Requisition under sub-section (1) of Section 113 of the Travancore-Cochin Hindu Religious Institutions Act XV of 1950.

To.

The Collector,

.... District.

Whereas the Trustee of the Institution described in the Second Column of schedule below has failed to pay within the time allowed the amount specified in the fifth column of the said schedule being the .... amount due to the Cochin Devaswom Board under Part II of the Travancore-Cochin Hindu Religious Institutions Act XV of 1950, you are hereby requested to recover the said amount from the properties of the Institution and pay the same to the Secretary to the Board.

Serial No.	Name of Institution with Village and Taluk	Name of Trustee	Address of Trustee	Amount	Date of service of demand or refusal or affixture thereof
1	2	3	4	5	6

35. *Section 114 (1)*—(1) In the settlement of any dispute as to whether an Institution falls within the term "Institution" as defined in Part II of the Act, notice of any action taken shall be sent by registered post. Any refusal or evasion to receive the notice shall be deemed to be sufficient service. Affixing copies of the notice on the front door of the Institution concerned or on any other conspicuous part of any building in the locality and on the Notice Boards of the Devaswom Board and of the Commissioner, and Assistant Commissioner having jurisdiction, shall be deemed to be sufficient service for the purpose of this rule to the persons affected by the decision.

(2) Copies of any decision made under sub-section (1) of Section 114, shall, in addition to being published in the Gazette, be communicated to the parties to the dispute, be affixed on the notice board or front door of the Institution concerned and on the notice board of the offices of the Board and of the Assistant Commissioner, having jurisdiction. Such publication of the decision shall be sufficient intimation to the persons affected by the decision.

36. *Section 96.*—The modification or cancellation of any scheme framed by court and deemed to have been settled under Section 93 of the Act may be effected by application made to the court by the Board or Trustee or any person having interest as laid down in sub-section (7) of Section 93.

By order of the
Cochin Devaswom Board,

Office of Cochin Devaswom Board, Trichur, dated 3-2-1956.

T. NARAYANA MENON,
Secretary.